

11-301. COMPUTATION OF TAX.

THE SALES AND USE TAX IS COMPUTED ON:

- (1) THE TAXABLE PRICE OF EACH SEPARATE SALE;
- (2) IF A COMBINED SALE IS MADE, THE COMBINED TAXABLE PRICE OF ALL RETAIL SALES ON THE SAME OCCASION BY THE SAME VENDOR TO THE SAME BUYER; OR
- (3) IF RETAIL SALES OF TANGIBLE PERSONAL PROPERTY ARE MADE THROUGH COIN-OPERATED VENDING MACHINES, THE GROSS RECEIPTS FROM THE RETAIL SALES.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 334 and, as they related to tax computation, the first sentence of § 325(a), the first sentence of (b), and the second sentence of § 373(a).

In items (1) and (2) of this section, the defined term "taxable price" is substituted for the former references to the "price" and the "sales price", for clarity and consistency.

Item (2) of this section is rephrased to state affirmatively the computation for combined retail sales. There is no comparable calculation for the combined price of tangible personal property used in the State. Accordingly, the former authorization for the Comptroller to "adopt any appropriate rule or regulation to permit" the computation for combined sales is deleted. As to the Comptroller's authority to adopt regulations in general, see Title 2 of this article.

Also in item (2) of this section, the former phrases "without regard to the value of the sales price of the separate items aggregating the total amount of the sale" are deleted as surplusage.

The first clause of the second sentence of former Art. 81, § 325(a), which required the buyer to pay the former retail sales tax, is deleted as unnecessary in light of the more specific provisions of § 11-403 of this title.

The second clause of the second sentence of former Art. 81, § 325(a), which required computation of the former retail sales tax "subject to the terms ... of § 334", is deleted as unnecessary in light of the revision of former § 334 in item (2) of this section.

Defined terms: "Buyer" § 11-101
"Retail sale" § 11-101 "Sale" § 11-101